

Revenues

DETAILED STATEMENT OF REVENUES AND SURPLUS

BUDGET BASIS

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which the resources are to be spent and the means by which spending activities are controlled.

The City's accounting records for the governmental funds and expendable trust and agency funds are maintained on an accrual basis

BUDGETED REVENUES

Budgeted revenues are based on estimates of the financial resources used for financing operations and development of new facilities. Tax revenues are relatively stable and predictable. Fee schedules, historical trends, and economic and demographic patterns largely determine levels of other the revenue.

The comparative revenue schedules that follow generally reflect prior years' trends even though some may be irregular. In large part, revenue projections are a continuation of these trends. However, in recent years, adjustments for slow economic conditions have been required.

MAJOR REVENUE SOURCES

General Fund

Real Property Tax -- Tax on real property (land and improvements). Assessed valuation is 100 percent of fair market value. Maximum exemption for owner-occupied homes is \$40,000 with higher exemptions allowed for those 55 years of age and older. Various rates are set for land, improvements and classes of property.

Transient Accommodations Tax -- Tax rate of 7.25 percent, with 17.3 percent of the revenues collected being used for convention center purposes, 32.6 percent for tourism, 5.3 percent for a trust fund, and 44.8 percent being distributed to the four counties; the City and County receives 44.1 percent of the Counties' share.

Public Service Company Tax -- The County receives 1.885 percent of public service companies' gross income.

Highway Fund

Fuel Tax -- Tax (16-1/2¢ per gallon effective July 1, 1989) imposed on liquid fuels sold or used within the City's jurisdiction, except that it does not apply to aviation fuel; on diesel fuel it is imposed only on that portion used on public highways.

Vehicle Weight Tax -- Tax on the net weight of all vehicles used on the public highways. The following tax rates were effective January 1, 1990:

- Passenger vehicles and noncommercial vehicles not exceeding 6,500 pound (automobiles, buses and ambulances) -- 1-1/4¢ per pound (net weight).
- Motor vehicles and other vehicles designed for other than carrying passengers (trucks, truck-tractors, road tractors, trailers and semi-trailers) -- 2¢ per pound (net weight).

DETAILED STATEMENT OF REVENUES AND SURPLUS

MAJOR REVENUE SOURCES (Cont'd.)

Public Utility Franchise Tax -- Tax on electric power and gas companies -- but not telephone or cable television companies -- equal to 2-1/2 percent of the companies' gross receipts for sales.

Sewer Fund

Sewer Service Charge -- The following are basic charges in effect July 1, 1993:

Residential:

Single family and duplex dwellings per dwelling unit per month:

Monthly base charge..... \$ 24.85

Monthly usage charge per 1,000 gallons over 2,000 gallons.. 1.05

Multiple unit dwellings per dwelling unit per month:

Monthly base charge..... \$ 17.40

Monthly usage charge per 1,000 gallons over 2,000 gallons. 1.05

Non-residential:

Various rates based on water usage or wastewater discharge.

Bus Transportation

Bus Fares -- The following charges have been in effect since July 2001.

Adult cash fare..... \$ 1.50

Student cash fare..... .75

Senior cash fare..... .75

Adult monthly pass..... 27.00

Student monthly pass..... 13.50

Senior Pass (2 year)..... 25.00

Detailed Statement of Revenues and Surplus

General Fund (110)

This fund accounts for all financial resources except those required to be accounted for in another fund. The major revenue source in the General Fund is the real property tax.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Real Property Tax	377,741,954	383,724,000	427,164,000
Prior Year-City	4,706,650	0	0
Public Service Company Tax	24,821,402	24,500,000	24,500,000
Taxes	407,270,006	408,224,000	451,664,000
Auctioneer and Pawn Broker	7,692	2,100	2,100
Firearms	2,167	1,320	1,820
Second-Hand and Junk Dealer	16,833	13,700	13,700
Used Motor Vehicle Parts Dealers	1,028	850	850
Wrecking, Salvaging, and Rebuilding Motor Vehicles	568	470	470
Peddler and Itinerant Vendor	4,590	3,360	3,360
Tear Gas and Other Noxious Substances	375	100	100
Scrap Dealers	483	400	400
Pedicab License Fees	47	0	0
Pedicab License Decal	15	0	0
Other	60	100	100
HPD Alarm Permits	123,090	125,000	150,000
Refuse Collector - License	7,958	7,500	7,500
Glass Recycler	400	300	300
Building	6,445,669	8,400,000	10,400,000
Signs	21,575	25,000	32,000
Relocation	560	0	0
Motor Vehicle Plate Fees	566,856	546,730	556,740
Motor Vehicle Special Number Plate Fee	610,695	616,350	627,800
Motor Vehicle Tag Fees	322,127	400,850	408,150
Motor Vehicle Transfer Fees and Penalties	2,656,330	2,703,300	2,753,000
Duplicate Registration/Ownership Certificates	215,950	222,400	226,500
Tax Liens	255	250	250
Correction Fees	11,660	5,700	5,800
Motor Vehicle Registration - Annual Fee	12,299,413	12,968,200	13,205,600
Motor Vehicle Reconstruction Inspection	0	26,950	27,440
Passenger and Freight Vehicle License Fees	71,739	68,350	68,350
Nonresident Vehicle Permit	19,625	20,100	20,450
Motor Vehicle Drivers License	1,717,949	1,700,160	3,934,750
Dog Licenses	251,459	253,340	253,340
Dog Tag Fees	9,121	9,170	9,170
Easement Grants	122,563	122,816	125,700
Newsstands	16,009	19,370	19,370
Telephone Enclosures	25,295	0	0
Dispensing Rack	98,660	130,440	130,440
Fire Code Permit and License	248,485	254,365	229,645
Licenses and Permits	25,897,301	28,649,041	33,215,195

Detailed Statement of Revenues and Surplus

General Fund (110)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Civil Defense PL-85-606	140,204	140,204	112,262
U.S. Department of Justice Crime Act	281,007	0	0
Transient Accomodations Tax	31,618,436	35,900,000	37,300,000
Fish and Wildlife Services	22,921	4,500	4,500
Intergovernmental Revenue	32,062,568	36,044,704	37,416,762
Duplication of Master Tapes	33,287	62,000	52,500
Data Processing Services - State	311,715	265,000	185,500
Data Processing Services - U.S. Government	16,871	26,000	13,000
Data Processing Services - Other Counties	320,480	340,000	320,000
Legal Services (BWS)	27,500	30,000	30,000
Service Fees for Dishonored Checks	24,581	27,920	27,800
Band Collection	0	3,600	3,900
Sale of Gasoline and Oil	126,407	190,400	194,800
Sale of Gas and Oil - GSA	11,833	9,100	11,000
Others	7,279	23,750	8,000
Subdivision Fees	66,850	70,000	180,000
Zoning Regulation Application Fees	139,550	94,000	214,525
Nomination Fees	1,375	3,500	2,225
Witness Fees	261	70	70
Nonconforming Use Certificate Renewal	1,800	66,400	0
Plan Review Fee	791,522	690,000	1,000,000
Inclusionary/Unilateral Agreement Fee Low/Mod Hsg	52,611	0	0
Multifamily Rent Housing Bond Program	2,000	0	0
Administrative Fee-Multi-Family Housing Program	111,945	71,884	68,655
Exam Fees for Special Inspectors	600	500	500
Registration Fees for Special Inspectors	410	1,000	400
Zoning/Flood Clearance Fee	8,400	6,700	14,000
Charges for Publications	212	1,000	0
Subscriptions for Ordinances/Reso/Council Agendas	5,098	5,100	3,500
Duplicated Copy of Any Record	120,830	112,450	116,520
Abstract of Information from Public Records	1,907	1,916	2,188
Copy of Map, Plan, Diagram	10,519	5,000	5,000
Photograph or Photograph Enlargement	5,324	6,000	6,000
City Clerk's Certificate of Voter Registration	172	200	150
Voter Registration Lists	4,250	3,000	2,000
Certified Copy of Medical Examiner's Report	2,108	3,000	3,000
Certification Attesting to Correctness of Info.	492	5,450	5,500
Appraisal	2,850	0	0
Documents of Conveyance	40	0	0
Survey	130	1,000	0
Property Tax Record Search	2,577	1,700	1,700
Custodial Services	240	0	0
Attendant Services	224,495	0	0
Spay-Neuter Service	221,167	222,060	443,127
Kitchen and Facility Usage	4,225	0	0
Counter Service Fee	0	0	684,695

Detailed Statement of Revenues and Surplus

General Fund (110)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Other	7,425	0	0
Taxi Drivers' and Pedicab Operators' Certificates	40,575	40,780	40,780
HPD Special Duty Fees	139,156	130,000	130,000
Other	9,296	0	0
Care of Federal Prisoners	15,128	2,000	2,000
Electrical Inspection	270	0	400
Filing Fee - Building Code Variance and Appeal	2,139	0	1,200
City Employees	464,790	485,000	485,000
Hanauma Bay Parking	0	0	160,000
Hanauma Bay Commercial Vehicles	0	0	550,000
HPD Parking Lot	135,167	140,000	140,000
Scuba and Snorkeling	18,850	0	0
Windsurfing	5,400	0	0
Commercial Filming	15,175	0	0
Summer Fun Program	213,988	187,500	187,500
Fall and Spring Programs	29,997	25,000	25,000
Foster Botanic Garden	107,630	100,000	105,000
Fees for Community Garden	43,483	35,000	35,000
Charges for Services	3,912,382	3,494,980	5,462,135
Fines - Overdue Books	576	600	400
Fines - Miscellaneous	40,000	0	0
Fines - Violation of Land Use Ordinance	1,085	30,000	30,000
Fines - Violation of Bldg/Electrical/Plumbing Code	76,051	75,000	45,000
Liquidated Contract Damages	8,786	0	0
Forfeiture of Seized Property	122,581	50,000	50,000
Forfeits -Premium Conversion Plan	16	0	0
Fines and Forfeits	249,095	155,600	125,400
Investments	7,332,598	4,700,000	5,600,000
Other Sources	186,259	2,000	2,000
Rental Units (City Property)	199,984	181,506	181,506
Rental Units (HCD Property)	205,613	0	0
Rental - Section 8 Housing Assistance Payments Pgm	34,877	28,000	0
Rental - Ambulance Facilities at Fire Stations	64,095	66,240	63,900
Beach Properties	2	0	0
Other	3,055	0	0
Perquisite Housing	23,064	23,532	23,932
Rental of Equipment	9,220	15,000	15,000
Rental for Use of Land	63,259	49,335	62,535
Harbor Court-Lease Rents	1,729,081	1,250,000	1,250,000
Chinatown Comm Svcs Ctr	8,301	0	0
Hanauma Beach Park Concession	0	0	203,460
Food Concession - HPD	30,072	30,000	30,000
Hanauma Shuttle Bus Service	0	0	37,200
Hanauma Snorkling Rental	0	0	789,600
Public Pay Phone Concessions	78,756	0	0

Detailed Statement of Revenues and Surplus

Source of Receipts	General Fund (110)		
	2002 Actual	2003 Estimated	2004 Estimated
Vending Machines	166	0	0
Public Pay Phone - Long Distance	10,361	7,800	7,800
Automatic Teller Machines	4,800	0	0
Land	16,000	290,000	50,000
Buildings and Improvements	500	0	0
Equipment	169,118	200,000	180,000
Other	0	0	42,000
Harbor Ct-Lease Fee Int	11,970,842	0	0
Sale of Block J	0	15,000,000	0
Other	960	0	0
Other	2	0	0
Police Department	1,654	0	0
Developers' Premium	0	200,000	0
Recovery of Overhead Charges	147,855	182,833	200,673
Recovery of Utility Charges	0	1,700	1,700
Recovery of Workers' Compensation Payment	390,694	345,000	350,000
Recovery of Overtime Inspection	0	16,000	0
Miscellaneous Recoveries, Collections, etc.	20,067	400	400
Recovery from State for Family Support Program	668,412	776,985	890,309
Recovery from State for Emergency Ambulance Svc	16,449,134	17,209,274	17,209,274
Recovery for Centralized Real Property Tax Service	0	8,000	8,000
Recovery of Collection Cost-State Motor Veh Wt Tax	633,566	582,430	582,430
Recovery of Workers' Compensation Claims-3rd Party	95,516	90,000	90,000
Recovery of Fuel Taxes for Off-Highway Vehicles	45,915	58,900	50,000
Recovery from State for Commercial Drivers License	416,623	406,300	406,300
Recov-Debt Svc WF/Refuse	4,888,975	5,184,214	6,108,578
Recovery of Debt Service -SWDF Special Fund	25,203,506	25,203,507	25,135,695
Recovery of Debt Service - Housing Dev. Spec. Fund	10,772,134	10,738,304	12,815,789
Recovery of Debt Service-Sewer Fund	11,194,278	11,340,859	10,553,547
Recoveries - Others	859	0	0
Reimbursement from State - Fire Inspection Service	10,160	0	0
Reimbursement from State for Fireboat Operations	1,983,459	1,536,522	1,816,279
Reimbursement from State-HPD Civil Defense Coord.	36,500	36,500	29,200
Reimbursement from State-MV Inspection Program	414,047	383,560	383,560
Reimbursement for Blood Tests-DUI	736	0	0
Reimb from Org. Plates	0	7,100	7,100
Towing Service Premiums	419,025	470,000	537,000
Other Sundry Realization	38,804	0	0
Sundry Refunds - Prior Years' Expenditures	5,725,154	53,958,516	26,067,990
Sundry Refunds - Current Year's Expenditures	81,051	0	0
Vacation Accumulation Deposits	184,379	30,000	30,000
Auction Sale of Impounded Vehicles	95,826	79,900	79,900
Auction Sale of Unclaimed Property	37,176	60,000	60,000
Sale of Other Materials and Supplies	4,157	31,680	2,280
Miscellaneous Revenues	102,100,647	150,781,897	111,954,937
Sale of Repurchased Housing Unit	793	0	0

Detailed Statement of Revenues and Surplus

Source of Receipts	General Fund (110)		
	2002 Actual	2003 Estimated	2004 Estimated
Revolving Fund Revenues	793	0	0
Recovery from Sewer Fund (for WWM Radio)	35,000	0	0
Recovery of Debt Service-Golf Fund	7,391,324	5,330,676	8,286,308
Recovery of Debt Service from Special Events Fund	1,786,586	2,702,139	5,089,510
Recovery of Debt Service from Hanauma Bay Fund	495,585	1,420,755	1,505,016
Recovery of Debt Service from Highway Fund	11,312,814	16,872,798	25,438,802
Recovery of Case - Special Events Fund	590,000	639,637	758,000
Recovery of Case - Hanauma Bay Fund	198,000	0	191,400
Recovery of Case - Highway Beautification Fund	53,000	85,000	164,300
Recovery of Case - SWDF Special Fund	7,531,000	7,447,000	7,835,600
Recovery of Case - Golf Fund	765,000	773,000	915,500
Recovery of Case - Highway Fund	5,000,000	5,672,794	5,663,100
Recovery of Case - Sewer Fund	5,285,060	5,735,000	5,570,000
Recovery of Case - Liquor Commission Fund	155,000	167,500	180,500
Recovery of Case - Bikeway Fund	16,000	14,900	15,700
Recovery of Case - BWS	3,325,671	5,100,000	5,100,000
Recovery of Case - Rental Assistance Fund	11,650	11,700	11,700
Transfer from Capital Projects Fund	107,200	0	0
Transfer - Solid Waste Fd for Rent	310,000	263,500	263,500
Transfer - Liquor Commission Fund	200,000	100,000	100,000
Transfer from Sewer Fund for Rent	675,000	472,500	472,500
Transfer - Sewer Fund (Radio Mtc)	41,000,000	35,000	35,000
Real Property Tax Trust Receipts	0	50,000	50,000
Non-Revenue Receipts	86,243,890	52,893,899	67,646,436
Unreserved Fund Balance	23,346,371	35,158,765	57,214,712
Unreserved Fund Balance	23,346,371	35,158,765	57,214,712
Less: Interfund Transfer	-79,870,149	-76,716,674	-85,223,824
Interfund Transfer	-79,870,149	-76,716,674	-85,223,824
Revenue Total	601,212,904	638,686,212	679,475,753

Detailed Statement of Revenues and Surplus

Highway Fund (120)

This fund accounts for the disposition of proceeds from special revenues earmarked by law for highway and related activities. Major revenue sources include the City fuel tax, vehicle weight tax, and public utility franchise tax.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Hawaiian Electric Company	22,407,024	21,300,000	22,800,000
Gasco Inc.	1,341,169	1,330,641	1,330,641
Fuel Tax	46,728,017	47,700,000	48,120,000
Taxes	70,476,210	70,330,641	72,250,641
Storm Drain Connection Fees	2,500	1,000	5,000
Non-Storm Water Discharge Permit	250	100	100
Grading, Excavation and Fill	58,776	46,000	143,000
Other	0	0	3,000
Motor Vehicle Weight Tax	25,595,713	24,018,240	24,378,440
Delinquent Motor Vehicle Weight Tax Penalties	726,532	733,500	746,080
Other Vehicle Weight Tax	1,139,923	860,830	889,020
Delinquent Other Vehicle Weight Tax Penalties	37,020	38,000	39,240
Taxi Stand Permit Fee	9,022	8,420	8,420
Taxi Stand Decals	95	90	90
Freight Curb Load Zone - Permit	184,872	198,170	198,170
Freight Curb Load Zone - Decals	8,190	8,180	8,180
Passenger Loading Zone - Permit	11,948	12,050	12,050
Passenger Loading Zone - Decals	500	500	500
Excavation and Repair of Streets and Sidewalks	24,252	27,000	91,000
Licenses and Permits	27,799,593	25,952,080	26,522,290
Duplicated Copy of Any Record	132	0	0
Sidewalk Area Cleaning	0	1,100	1,000
Sidewalk Repair	36,231	36,500	38,000
Other	0	6,000	6,000
Street Parking Meter	2,254,497	2,166,000	2,200,000
From Damaged Parking Meter	3,754	5,000	0
Kuhio-Kaiolu Parking Lot	184,932	175,000	185,000
Beretania-Smith Parking Lot #1	34,476	0	0
Bishop-Kukui Parking Lot #2	341,771	325,000	342,000
Kaimuki Parking Lot	570,381	530,000	570,000
Kailua Parking Lot	127,826	130,000	131,000
Kapiolani Parking Lot	123,316	125,000	127,000
Zoo Parking Lot	193,312	180,000	190,000
Civic Center Parking Lot	83,590	95,000	94,000
River-Nimitz - Parking	1,628	0	0
Parking Charges - Salt Lake	28,866	20,000	29,000
Parking Charges - Palace Square	62,886	64,000	64,000
HPD Parking Lot	12,042	11,000	12,000
Kailua Elderly Housing Parking Lot	47,560	45,000	48,000
Relocation of Streetlight Facilities	0	100	100

Detailed Statement of Revenues and Surplus

Highway Fund (120)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Joint Pole Collections	0	100	100
Use of Poles for TV Cables	0	200	200
Lamppost Banner Display Fee	15,995	28,000	28,000
Charges for Services	4,123,195	3,943,000	4,065,400
Fines - Storm Water	2,000	12,000	60,000
Fines - Violation of Grade, Grubb & Stockpiling	0	200	200
Liquidated Contract Damages	250	0	0
Fines and Forfeits	2,250	12,200	60,200
Kekaulike Parking Lot #7	20,594	96,156	25,000
Marin Towers Parking Garage	232,568	211,157	210,000
Harbor Court Garage	349,344	390,121	370,000
Rental for Use of Land	65,331	68,302	68,302
Kukui Plaza Garage	683,183	646,670	640,000
Land	0	77,000	25,000
City Buses	1,120	0	0
Other	22,752	0	0
Comp - Loss of Fixed Assets	790	0	0
Recovery for Damaged Street Lights	76,342	110,000	110,000
Recovery for Damaged Traffic Signals	243,368	100,000	0
Recovery for Damaged Traffic Signs	0	300	300
Recovery for Graffiti Loss	48	70	70
Recovery of Overhead Charges	7,397	11,000	11,400
Recovery of Embezzlement Loss	69,844	0	0
Recovery of Overtime Inspection	0	5,000	0
Reimbursement from State-Traffic Signal Maint.	66,578	300,000	0
Other Sundry Realization	4,200	0	0
Sundry Refunds - Prior Years' Expenditures	2,982,414	100	6,100
Vacation Accumulation Deposits	20,564	0	0
Sale of Scrap Metals	404	0	1,000
Miscellaneous Revenues	4,846,841	2,015,876	1,467,172
State Grants	0	0	250,000
Non-Revenue Receipts	0	0	250,000
Unreserved Fund Balance	15,579,596	25,551,520	14,310,000
Unreserved Fund Balance	15,579,596	25,551,520	14,310,000
Less: Interfund Transfer	-45,303,310	-57,676,948	-59,057,536
Interfund Transfer	-45,303,310	-57,676,948	-59,057,536
Revenue Total	77,524,375	70,128,369	59,868,167

Detailed Statement of Revenues and Surplus

Highway Beautification Fund (130)

This fund accounts for receipts (\$2.00 per vehicle) collected for each certificate of registration. These monies are expended primarily for the beautification of highways under the jurisdiction of the City and the disposition of abandoned vehicles.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Highway Beautification Fees	1,122,705	2,634,300	2,935,000
Charges for Services	1,122,705	2,634,300	2,935,000
Unreserved Fund Balance	321,693	471,480	516,072
Unreserved Fund Balance	321,693	471,480	516,072
Less: Interfund Transfer	-53,000	-85,000	-164,300
Interfund Transfer	-53,000	-85,000	-164,300
Revenue Total	1,391,398	3,020,780	3,286,772

Detailed Statement of Revenues and Surplus

Bikeway Fund (140)

This fund accounts for receipts from the bicycle biennial registration fee of \$8.00 which is earmarked for operating costs and acquisition, design, construction, improvement, repair and maintenance costs related to bikeways, including the installation and repair of storm drains and bridges.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Bicycle Licenses	340,970	364,500	364,500
Licenses and Permits	340,970	364,500	364,500
Transfer from Capital Projects Fund	326,730	0	0
Non-Revenue Receipts	326,730	0	0
Unreserved Fund Balance	725,059	890,716	463,000
Unreserved Fund Balance	725,059	890,716	463,000
Less: Interfund Transfer	-16,000	-14,900	-15,700
Interfund Transfer	-16,000	-14,900	-15,700
Revenue Total	1,376,759	1,240,316	811,800

Detailed Statement of Revenues and Surplus

Parks and Playgrounds Fund (150)

This fund accounts for all monies received in lieu of providing land in perpetuity or dedicating land, together with facilities for park and playground purposes. These monies must be expended for the purchase of land for parks and playgrounds, purchase of park and playground equipment, and/or other improvement of existing parks and playgrounds.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Liquidated Contract Damages	5,100	0	0
Fines and Forfeits	5,100	0	0
Nomination Fees	293,650	0	0
Miscellaneous Revenues	293,650	0	0
Transfer from Capital Projects Fund	2,230,286	0	0
Non-Revenue Receipts	2,230,286	0	0
Unreserved Fund Balance	4,958,940	4,887,976	4,223,000
Unreserved Fund Balance	4,958,940	4,887,976	4,223,000
Revenue Total	7,487,976	4,887,976	4,223,000

Detailed Statement of Revenues and Surplus

Federal Revenue Sharing Fund (160)

This fund accounts for all monies received from the Federal Government under the State and Local Fiscal Assistance Act of 1972 and expended for purposes authorized by the provisions of the Act. The expiration date for revenue sharing entitlement payments was September 30, 1986. Prior years' lapses account for the amount available in fiscal year 1999.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Unreserved Fund Balance	47,189	47,189	0
Unreserved Fund Balance	47,189	47,189	0
Revenue Total	47,189	47,189	0

Detailed Statement of Revenues and Surplus

Sewer Fund (170)

This fund accounts for all monies received pursuant to the provisions of the Federal Water Pollution Control Act amendments of 1972 and the Hawaii Revised Statutes and expended for the purposes authorized.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Non-Storm Water Discharge Permit	0	130,250	0
Licenses and Permits	0	130,250	0
Duplicated Copy of Any Record	0	100	0
Sewer Connections	0	2,500	2,500
Sewer Lateral Installations	0	25,000	25,000
Sewer Service Charges	111,653,343	112,000,000	112,000,000
Other	4,854	205,350	205,350
Interest for Sewer Charges	8	0	0
Wastewater System Facility Charges	1,607,571	1,500,000	6,070,000
Charges for Services	113,265,776	113,732,950	118,302,850
Fines - Industrial WW Discharge	10,000	6,000	1,000
Fines and Forfeits	10,000	6,000	1,000
Investments	4,476,283	3,300,000	1,600,000
Equipment	850	0	0
Recovery of Overhead Charges	4,420	10,000	0
Recovery of Overtime Inspection	39,416	45,000	0
Sundry Refunds - Prior Years' Expenditures	603	0	0
Vacation Accumulation Deposits	13,584	0	0
Miscellaneous Revenues	4,535,156	3,355,000	1,600,000
Transfer from Capital Projects Fund	2,328	0	0
Non-Revenue Receipts	2,328	0	0
Unreserved Fund Balance	89,130,751	65,109,702	24,354,000
Unreserved Fund Balance	89,130,751	65,109,702	24,354,000
Less: Interfund Transfer	-58,189,338	-70,973,885	-41,631,047
Interfund Transfer	-58,189,338	-70,973,885	-41,631,047
Revenue Total	148,754,673	111,360,017	102,626,803

Detailed Statement of Revenues and Surplus

Bus Transportation Fund (180)

This fund was created for the management, operation, and maintenance of the bus transportation system. All revenues generated or received for these purposes, including City appropriations, are deposited in this fund and expended for such purposes.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Witness Fees	239	0	0
Duplicated Copy of Any Record	94	0	0
Special Handicapped Transportation Fare (Handivan)	1,355,614	1,430,000	1,430,000
Charges for Services	1,355,947	1,430,000	1,430,000
Other Sources	29	0	0
Rental Units (City Property)	10,560	10,560	10,560
Vending Machines	0	7,000	7,200
Other	1,395	0	0
Sundry Refunds - Prior Years' Expenditures	47,332	0	0
Miscellaneous Revenues	59,316	17,560	17,760
Bus Fare	30,520,672	31,442,000	33,886,000
Recovery of Damages	99,577	100,000	120,000
Bus Advertising	134,062	185,000	190,000
OTS-Employees' Parking Charge	134,088	132,000	132,000
Bus Royalty Income - Sale of Bus Maps	3,731	3,000	3,000
Collectable Bus Pass Sale	0	390	400
Other	4,176	0	0
Utilities or Other Enterprises	30,896,306	31,862,390	34,331,400
Bus Subsidy - General Fund	46,422,026	40,640,450	48,018,502
Bus Subsidy - Highway Fund	28,990,496	35,131,356	27,955,634
Non-Revenue Receipts	75,412,522	75,771,806	75,974,136
Unreserved Fund Balance	822,529	5,252,312	290,000
Unreserved Fund Balance	822,529	5,252,312	290,000
Revenue Total	108,546,620	114,334,068	112,043,296

Detailed Statement of Revenues and Surplus

Liquor Commission Fund (190)

This fund accounts for all monies collected by as well as received on behalf of the Liquor Commission and used for operational and administrative costs of the Liquor Commission.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Personal Shipment Permit	1,720	1,000	1,000
Basic Liquor License (New Licenses)	92,970	92,000	92,000
Liquor Application Filing Fee	4,600	5,000	5,000
Additional Liquor License (Gross Sales)	881,352	865,000	885,000
Renewal Liquor License Fees	1,595,075	1,565,000	1,575,000
Licenses and Permits	2,575,717	2,528,000	2,558,000
Witness Fees	24	25	25
Liquor Licensee Change Name	3,250	3,500	3,500
Charge For Photo ID	105,940	115,000	115,000
Charges for Publications	1,959	2,000	2,000
Duplicated Copy of Any Record	1,504	2,000	2,000
Other	2,352	0	0
Charges for Services	115,029	122,525	122,525
Fines - Liquor Commission	204,045	200,000	200,000
Fines and Forfeits	204,045	200,000	200,000
Vacation Accumulation Deposits	10,616	0	0
Miscellaneous Revenues	10,616	0	0
Unreserved Fund Balance	1,408,152	1,083,582	1,010,360
Unreserved Fund Balance	1,408,152	1,083,582	1,010,360
Less: Interfund Transfer	-355,000	-267,500	-280,500
Interfund Transfer	-355,000	-267,500	-280,500
Revenue Total	3,958,559	3,666,607	3,610,385

Detailed Statement of Revenues and Surplus

Rental Assistance Fund (203)

This fund accounts for all net receipts from the Hale Pauahi parking structure which are expended for monthly rental assistance payments to landlords on behalf of an eligible applicant.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Parking Stalls	194,747	0	0
Miscellaneous Revenues	194,747	0	0
Unreserved Fund Balance	1,025,137	1,036,790	792,100
Unreserved Fund Balance	1,025,137	1,036,790	792,100
Less: Interfund Transfer	-11,650	-11,700	-11,700
Interfund Transfer	-11,650	-11,700	-11,700
Revenue Total	1,208,234	1,025,090	780,400

Detailed Statement of Revenues and Surplus

Zoo Animal Purchase Fund (207)

This fund accounts for the proceeds from the sale of surplus animals from the Honolulu Zoo and all donations made specifically for the purchase of animals. Funds in this account shall be expended for the acquisition of zoo animals to include shipping, insurance, travel, and other related costs.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Sale of Animals	4,507	881	0
Miscellaneous Revenues	4,507	881	0
Unreserved Fund Balance	40,334	41,417	10,297
Unreserved Fund Balance	40,334	41,417	10,297
Revenue Total	44,841	42,298	10,297

Detailed Statement of Revenues and Surplus

Hanauma Bay Nature Preserve Fund (230)

This fund accounts for receipts from the entrance and vehicle admission fees to the Hanauma Bay Nature Preserve and is earmarked primarily for the operation, maintenance, and improvement of the Nature Preserve.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Hanauma Bay Parking	188,252	160,000	0
Others	8,922	0	0
Hanauma Bay - Admission	1,911,048	2,100,000	3,500,000
Charges for Services	2,108,222	2,260,000	3,500,000
Hanauma Beach Park Concession	5,000	135,640	0
Hanauma Shuttle Bus Service	37,868	12,400	0
Hanauma Snorkling Rental	294,154	658,000	0
Other	0	28,000	0
Sundry Refunds - Prior Years' Expenditures	187	0	0
Miscellaneous Revenues	337,209	834,040	0
Transfer from General Fund	0	0	1,030,000
Non-Revenue Receipts	0	0	1,030,000
Unreserved Fund Balance	1,913,611	1,009,078	0
Unreserved Fund Balance	1,913,611	1,009,078	0
Less: Interfund Transfer	-693,585	-1,420,755	-1,696,416
Interfund Transfer	-693,585	-1,420,755	-1,696,416
Revenue Total	3,665,457	2,682,363	2,833,584

Detailed Statement of Revenues and Surplus

Solid Waste Fund (250)

This fund accounts for all revenues derived from the operation of the City's Refuse Division, solid waste disposal programs, glass recycling program, and other recycling programs. All monies placed in this fund are maintained in separate accounts identified with, and expended for, the intended purposes.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Refuse Collector - Decal	536	800	800
Licenses and Permits	536	800	800
Payment From State for Glass Disposal Fees	1,600,000	1,570,000	1,570,000
Administering the Glass Disposal Program - State	13,500	28,000	34,632
Intergovernmental Revenue	1,613,500	1,598,000	1,604,632
Duplicated Copy of Any Record	4	0	0
Business Automated Refuse - Adm. Cost	540	0	0
Business Premises	669,031	720,000	720,000
Refuse Collection Fee	0	0	8,000,000
Disposal Charges	12,030,521	10,336,000	10,781,500
Disposal Charges Surcharge - Other	4,026,278	3,672,881	3,872,007
Disposal Charges Surcharge - C&C	1,256,184	1,603,852	1,693,368
Miscellaneous	73,185	0	0
Charges for Services	18,055,743	16,332,733	25,066,875
Investments	2,752,168	1,960,000	1,520,000
Rental for Use of Land	53,262	0	0
Equipment	300	0	0
Refuse Gas Royalties	42,726	0	0
Other Sources	11,200,370	10,146,637	9,038,749
Vacation Accumulation Deposits	48,612	0	0
Sale of Other Materials and Supplies	3,300	0	0
Sale of Recycled Newspaper	10	0	0
Sale of Recycled White Ledger Paper	53	100	0
Sale of Recycled Color Ledger Paper	3	0	0
Sale of Waimanalo Gulch Landfill Rocks	14,397	12,000	12,000
Miscellaneous Revenues	14,115,201	12,118,737	10,570,749
Tip Fees - Private Direct	20,514,049	22,125,840	25,275,000
Electrical Energy Revenue	22,877,352	26,000,000	26,000,000
Tip Fees - Other	11,534,160	13,365,440	13,577,872
Principal	13,106,140	13,779,702	14,282,108
Special Handling Disposal - H-Power	11,819	0	0
Easement - Barbers Point, Inc.	25,241	0	0
Utilities or Other Enterprises	68,068,761	75,270,982	79,134,980

Detailed Statement of Revenues and Surplus

Solid Waste Fund (250)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Transfer - Solid Waste Special Fund	20,618,926	0	0
Transfer from General Fund	0	24,073,548	18,603,242
Non-Revenue Receipts	20,618,926	24,073,548	18,603,242
Unreserved Fund Balance	89,335,738	59,176,937	51,578,000
Unreserved Fund Balance	89,335,738	59,176,937	51,578,000
Less: Interfund Transfer	-37,933,481	-38,067,909	-39,343,373
Interfund Transfer	-37,933,481	-38,067,909	-39,343,373
Revenue Total	173,874,924	150,503,828	147,215,905

Detailed Statement of Revenues and Surplus

Special Reserve Fund (260)

This fund accounts for all monies determined by the Director of Budget and Fiscal Services to be in excess of expenditures at the end of each fiscal year. All monies deposited into this fund shall be used solely for (1) natural disaster relief, (2) unanticipated obligations to third parties, and/or (3) significant events endangering the health, welfare or safety of the residents of the island of Oahu.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Unreserved Fund Balance	5,033,600	5,033,600	5,033,600
Unreserved Fund Balance	5,033,600	5,033,600	5,033,600
Revenue Total	5,033,600	5,033,600	5,033,600

Detailed Statement of Revenues and Surplus

Community Development Fund (310)

This fund accounts for monies provided by the Federal government under the Housing and Community Development Act of 1974, as amended; the National Affordable Housing Act of 1990, as amended; monies generated as program income; and monies carried over from prior years. Funds are expended to carry out the objectives of the Acts. Funds under the HOME program are funded under the Federal Grants Projects Fund beginning in fiscal year 1997.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Community Development Block Grant, PL-93-383	2,554,631	13,140,000	12,147,000
Community Development Block Grant - Program Income	951,969	1,801,990	1,000,000
Intergovernmental Revenue	3,506,600	14,941,990	13,147,000
Unreserved Fund Balance	2,285,450	1,563,433	611,010
Unreserved Fund Balance	2,285,450	1,563,433	611,010
Revenue Total	5,792,050	16,505,423	13,758,010

Detailed Statement of Revenues and Surplus

Golf Fund (350)

This fund accounts for all receipts derived from the operation of the City's golf facilities. All funds are expended for the management, operation and maintenance of the municipal golf courses.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Golf Course Fees	5,775,439	6,386,350	6,386,350
Bulk Sale of Tee Times	0	0	225,000
Charges for Services	5,775,439	6,386,350	6,611,350
Golf Course Cart Rentals	2,894,234	3,073,816	3,073,816
Golf Course - Pro Shops	6,550	5,700	5,700
Golf Course Food Concession	194,956	133,560	133,560
Golf Course Driving Range	317,633	360,000	360,000
Sundry Refunds - Prior Years' Expenditures	32,607	0	0
Miscellaneous Revenues	3,445,980	3,573,076	3,573,076
Transfer from General Fund	7,922,650	5,121,406	9,041,943
Non-Revenue Receipts	7,922,650	5,121,406	9,041,943
Unreserved Fund Balance	0	5,171	0
Unreserved Fund Balance	0	5,171	0
Less: Interfund Transfer	-8,156,324	-6,103,676	-9,201,808
Interfund Transfer	-8,156,324	-6,103,676	-9,201,808
Revenue Total	8,987,745	8,982,327	10,024,561

Detailed Statement of Revenues and Surplus

Special Events Fund (360)

This fund accounts for all revenues derived from the operation of the City's auditorium facilities, Waikiki Shell and Honolulu Zoo. All funds are expended for the operation of the Department of Enterprise Services.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Service Fees for Dishonored Checks	40	0	0
Surcharge on Auditoriums Tickets	74,724	85,000	85,000
Honolulu Zoo	1,251,483	1,240,325	1,262,895
Charges for Services	1,326,247	1,325,325	1,347,895
Investments	3,545	15,000	15,000
Other Sources	10	0	0
Rental for Use of Land	20,900	20,000	20,000
Arena	435,084	550,000	689,500
Assembly Hall	51,670	55,000	65,000
Meeting Room	126,177	135,000	147,500
Exhibition Pavilion	317,562	350,000	360,000
Theater-Concert Hall	256,487	290,000	346,500
Waikiki Shell	148,875	170,000	218,000
Other Area	4,022	4,200	4,500
Riser and Chair Setup	26,141	170,000	180,000
Chair and Table Setup	79,599	0	0
Stage Setup	50,937	0	0
Ushering Service	173,225	180,000	210,000
Spotlight and Sound Setup	78,832	85,000	102,500
Excessive Cleanup	3,773	0	0
Piano	3,500	0	0
Box Office Service	234,883	300,000	415,000
Other Personal Services	69,382	75,000	75,000
Parking Stalls	2,400	2,500	2,500
Food Concession - Auditoriums	416,182	535,000	618,000
Parking - Auditoriums	940,415	1,000,000	1,468,000
Camera Shop - Auditoriums	3,025	0	0
Other - Auditoriums	3,210	3,500	3,500
Novelty Sales Concession - Auditoriums	15,377	60,000	60,000
Ala Moana Concession - Waikiki End	52,768	48,000	48,000
Honolulu Zoo Food Concession	60,000	120,000	120,000
Kailua Park Food Concession	12,220	13,200	13,200
Kapiolani Beach Food Concession	37,250	66,000	66,000
Waikiki Beach Food Concession	126,574	132,000	132,000
Sandy Beach Mobile Food Concession	4,662	7,404	7,404
Waikiki Surfboard Locker Rental Concession	60,821	24,000	24,000
Pouring Rights-Vending Machines	154,873	160,000	160,000
Pouring Rights-Vending Machines	40,778	12,000	12,000
Pouring Rights-Syrup Rebates	17,100	40,000	40,000
Koko Head Stables Concession	31,768	24,024	24,024
Waikiki Beach Concession - Other	217,767	282,012	282,012

Detailed Statement of Revenues and Surplus

Special Events Fund (360)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Vending Machines	1,426	0	0
Vehicle-Mounted Mobile Food Concession	7,200	7,200	7,200
Recovery of Utility Charges	22,978	14,400	14,400
Sundry Refunds - Prior Years' Expenditures	3,818	0	0
Miscellaneous Revenues	4,317,216	4,950,440	5,950,740
Transfer from General Fund	0	6,881,270	8,530,137
Transfer - Special Events Fund	4,906,547	0	0
Non-Revenue Receipts	4,906,547	6,881,270	8,530,137
Unreserved Fund Balance	657,642	5,781	85,800
Unreserved Fund Balance	657,642	5,781	85,800
Less: Interfund Transfer	-2,376,586	-3,341,776	-5,847,510
Interfund Transfer	-2,376,586	-3,341,776	-5,847,510
Revenue Total	8,831,066	9,821,040	10,067,062

Detailed Statement of Revenues and Surplus

Farmers Home Admin Loan Fund (370)

This fund accounts for all proceeds from the issuance and sale of bonds to the Farmers Home Administration for the purpose of financing portions of the cost of such projects as approved by the Farmers Home Administration.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Unreserved Fund Balance	46,291	46,291	46,291
Unreserved Fund Balance	46,291	46,291	46,291
Revenue Total	46,291	46,291	46,291

Detailed Statement of Revenues and Surplus

Special Projects Fund (380)

This fund accounts for all monies received under special contracts entered into, by and between the City and the State. Monies received from various other sources for operating and capital improvement expenditures for which no financing has been provided in other funds, such as contributions from property owners exclusive of improvement district assessment collections, are also accounted for in this fund.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
HTA-County Product Enrichment Pgm	0	600,000	0
Community Programming	86,780	0	0
Lifeguard Services at State Parks	321,634	380,849	335,849
Program on Aging - State Share	2,946,860	3,036,112	3,536,312
LEPC Emergency Planning	19,337	19,377	30,000
Oahu Film Office	0	20,000	0
Ho'ala - DHS	521,554	384,814	383,668
First To Work - DHS	185,726	563,721	1,236,460
Hawaii Career Criminal Prosecution	783,246	550,000	560,700
Victim/Witness Kokua Program	409,026	400,000	416,184
Intergovernmental Revenue	5,274,163	5,954,873	6,499,173
State Grants	0	0	312,500
Grants from Other Agencies	0	0	2,572,000
Non-Revenue Receipts	0	0	2,884,500
Revenue Total	5,274,163	5,954,873	9,383,673

Detailed Statement of Revenues and Surplus

Federal Grants Fund (390)

This fund accounts for all monies received from the Federal government as grants for specific projects as well as supporting monies from other sources, where such monies are not accountable in any other fund. All monies placed in this fund are maintained in separate accounts identified with, and expended for, the intended purposes.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Operating Revenue			
Home Grant	11,463	700,000	570,000
HUD - Youthbuild Program	56,233	0	0
Sustainable Island Challenge Grant	17,840	0	0
Office of Youth Services	0	0	93,140
Workforce Investment Act	12,881,319	16,494,025	16,721,145
Youth Offender Demo Pgrm	0	0	350,000
Program on Aging	2,721,206	3,457,827	3,807,449
Child Care and Development Grant	84,527	0	0
Supportive Housing Program	389,776	700,000	700,000
Shelter Plus Care Program	280,821	1,925,000	1,925,000
National Renewable Energy Laboratory - NREL	13,485	0	0
Project Impact - FEMA Grant	20,698	20,698	50,000
Pearl City Comm Youth	56,476	0	0
Weed and Seed Grant	0	56,300	60,312
Federal Transit Administration Act of 1964	20,976,639	20,000,000	20,000,000
Summer Food Service Program	253,862	225,000	225,000
Crime Victim Assistance Grant	310,969	200,000	350,440
Rural Oahu Develop Prgm	0	0	350,000
Community Prosecution	48,188	0	0
DUI Prosecution Coordination	20,221	0	0
State of Hawaii Attorney General	283,371	0	0
Local Law Enforcem. Grant-Interest	539,298	0	0
Local Law Enforcement Grant	0	250,000	274,452
DEA Marijuana Grant	200,000	0	0
PHDEP Grant	257,313	0	0
Forensic DNA Testing Program	42,162	0	0
Domestic Violence Grant	100,116	100,000	131,832
High Intensity Drug Traffic Grant	1,033,362	0	0
Juvenile Justice Center	196,059	0	0
Juvenile Accountability	260,874	724,435	986,867
Metro Medical Strike Team	10,000	0	0
Domestic Preparedness WMD	202,199	0	0
Coastal Zone Management	186,110	190,000	215,743
Waianae Coast Comm Ph 2	28,236	0	0
Surface Transportation Program-Salt Lake Boulevard	12,300	0	0
Speed Control Application Program	4,200	0	0
Intergovernmental Revenue	41,499,323	45,043,285	46,811,380

Detailed Statement of Revenues and Surplus

Federal Grants Fund (390)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Investments	20,374	0	0
Miscellaneous Revenues	20,374	0	0
Federal Grants	0	257,994	257,994
Miscellaneous Revenues	0	257,994	257,994
Operating Revenue Total	41,519,697	45,301,279	47,069,374
CIP Revenue			
HOME Grant	0	5,393,614	7,919,300
Community Development Block Grant - Program Income	259	0	0
Housing Opportunities - HOPWA	208,545	449,767	444,326
Home Grant-Program Income	10,000	322,430	710,577
Federal Transit Administration Act of 1964	678,200	0	0
FHWA-Traffic Control System	0	1,160,000	0
FHWA-Bridge Inspections	0	10,000	0
Federal Aid Urban System	3,248,135	0	0
Emergency Shelter Grants Program	73,822	457,000	457,312
Cops More '98 Grant	2,883	0	0
Intergovernmental Revenue	4,221,844	7,792,811	9,531,515
Transfer - Community Development Fund	5,029,237	0	0
Non-Revenue Receipts	5,029,237	0	0
CIP Revenue Total	9,251,081	7,792,811	9,531,515
Revenue Total	50,770,778	53,094,090	56,600,889

Detailed Statement of Revenues and Surplus

Housing & Comm Dev Rehab Fd (410)

This fund makes loan monies available--primarily to low and moderate income applicants unable to secure or qualify for funds--under the Rehabilitation Loan Program sponsored by the Federal government.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Investments	248,863	220,000	220,000
Other Sources	1,052	0	60,000
Miscellaneous Revenues	249,915	220,000	280,000
Principal	1,936,781	2,300,000	2,450,000
Interest	85,093	120,000	140,000
Late Charge	1,271	0	1,400
Revolving Fund Revenues	2,023,145	2,420,000	2,591,400
Unreserved Fund Balance	0	123,000	0
Unreserved Fund Balance	0	123,000	0
Revenue Total	2,273,060	2,763,000	2,871,400

Detailed Statement of Revenues and Surplus

Pauahi Project Expend, HI R-15 Fund (430)

This fund was created to facilitate financing of the Pauahi Project redevelopment plan providing for the acquisition, clearance, construction of site improvements, and sale or lease of home, apartment, and commercial sites to private parties for development in accordance with said plan.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Investments	132,986	113,000	113,000
Rental Units (HCD Property)	0	6,800	0
Miscellaneous Revenues	132,986	119,800	113,000
Unreserved Fund Balance	365,203	498,189	618,000
Unreserved Fund Balance	365,203	498,189	618,000
Revenue Total	498,189	617,989	731,000

Detailed Statement of Revenues and Surplus

Housing & Comm Dev Sec 8 Fund (470)

This fund accounts for all monies received from the Federal government under the Housing and Community Development Act of 1974 for the purposes set forth under Title II of the Act.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Section 8 Moderate Rehabilitation (001)	61,551	64,000	65,000
Section 8 New Construction Program	2,005,865	0	0
Section 8 Existing Housing Voucher Program	23,180,298	36,300,000	34,400,000
Section 8 - Moderate Rehabilitation (002)	95,164	103,000	110,000
Intergovernmental Revenue	25,342,878	36,467,000	34,575,000
Investments	457,901	400,000	400,000
Other Sources	1,711	0	0
Other	19,992	0	0
Miscellaneous Revenues	479,604	400,000	400,000
Unreserved Fund Balance	36,104	0	0
Unreserved Fund Balance	36,104	0	0
Revenue Total	25,858,586	36,867,000	34,975,000

Detailed Statement of Revenues and Surplus

Leasehold Conversion Fund (490)

This fund accounts for all monies to assist lessees of land upon which are situated either residential condominium, cooperative housing, or residential planned development to purchase those lands at fair and reasonable prices.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Investments	2,891	15,000	15,000
Recovery from Leasehold Program	79,354	86,653	197,000
Miscellaneous Revenues	82,245	101,653	212,000
Unreserved Fund Balance	86,657	168,902	270,600
Unreserved Fund Balance	86,657	168,902	270,600
Revenue Total	168,902	270,555	482,600

Detailed Statement of Revenues and Surplus

General Improvement Bond Fund (610)

This fund accounts for proceeds of general obligation bonds issued to pay all or part of those appropriations for public improvements specified to be expended from this fund.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
General Obligation Bonds	158,015,546	127,650,000	116,974,000
State Revolving Fund	6,232,009	0	0
Non-Revenue Receipts	164,247,555	127,650,000	116,974,000
Revenue Total	164,247,555	127,650,000	116,974,000

Detailed Statement of Revenues and Surplus

Highway Improvement Bond Fund (620)

This fund accounts for proceeds of general obligation bonds issued to pay all or part of those appropriations for highway and related public improvements specified to be expended from this fund.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
General Obligation Bonds	52,000,000	131,373,500	67,988,000
State Revolving Fund	1,118,929	0	0
Non-Revenue Receipts	53,118,929	131,373,500	67,988,000
Revenue Total	53,118,929	131,373,500	67,988,000

Detailed Statement of Revenues and Surplus

Capital Projects Fund (640)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
For Storm Drain Projects	50,000	0	0
For Street Improvements	170,431	0	0
Other	1,714,984	0	0
Miscellaneous Revenues	1,935,415	0	0
Transfer - Bikeway Fund	215,000	0	0
Transfer - Parks and Playground Fund	2,600,000	0	0
Improvement District B&I Redemption Fund	108,407	0	0
Assessments	57,434	0	0
Non-Revenue Receipts	2,980,841	0	0
Unreserved Fund Balance	11,585,806	0	0
Unreserved Fund Balance	11,585,806	0	0
Revenue Total	16,502,062	0	0

Detailed Statement of Revenues and Surplus

Housing Development Special Fund (655)

This fund accounts for the proceeds of general obligation bonds and bond anticipation notes authorized and issued for the purpose of developing housing for sale or for rental and for the proceeds from the sale or rental of housing.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Chinatown Gateway - Parking	325,386	229,000	280,000
River-Nimitz - Parking	96,514	0	0
Charges for Services	421,900	229,000	280,000
Investments	566,902	450,000	510,000
Rental Units (HCD Property)	3,102	0	0
Manoa Elderly - Residential	187,396	195,504	187,395
West Loch Village Elderly Rentals	996,123	493,509	445,905
Kekaulike Residential Rental	71,383	0	0
Chinatown Gateway - Residential	1,165,395	478,893	766,335
Chinatown Gateway - Commercial	392,590	295,815	372,895
River-Nimitz - Residential	753,671	203,000	360,000
River-Nimitz - Commercial	42,744	18,000	18,000
Marin Tower - Commercial	174,357	142,783	171,645
Marin Tower - Residential	1,461,396	1,281,734	1,128,415
Recovery of Embezzlement Loss	15,146	0	0
Recoveries - Others	1,000	0	0
Sundry Refunds - Prior Years' Expenditures	22,892	0	0
Miscellaneous Revenues	5,854,097	3,559,238	3,960,590
Housing Buyback - Shared Equity	301,898	0	0
Revolving Fund Revenues	301,898	0	0
Area D Multi-Family	0	4,337,000	0
Area F Renton Village	424,814	300,000	120,000
Area H Parcel	0	4,500,000	0
Sale - West Loch Inc	3,506	0	0
Area A Green View Villas 1	0	0	5,472,000
Area B Green View Varona	591,341	1,408,659	2,000,000
Area C Tenny Village	2,144,201	420,000	720,000
Interest Earnings-Late Charges	172	0	0
Utilities or Other Enterprises	3,164,034	10,965,659	8,312,000
Unreserved Fund Balance	22,373,284	21,417,014	25,175,000
Unreserved Fund Balance	22,373,284	21,417,014	25,175,000
Less: Interfund Transfer	-10,772,134	-10,738,304	-12,815,789
Interfund Transfer	-10,772,134	-10,738,304	-12,815,789
Revenue Total	21,343,079	25,432,607	24,911,801

Detailed Statement of Revenues and Surplus

Sewer Revenue Bond Improv Fund (670)

This fund accounts for proceeds of revenue bonds issued to pay all or part of those appropriations for improvements, repairs, and maintenance of the wastewater system.

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Sewer Revenue Bonds	125,001,170	144,823,000	63,254,000
State Revolving Fund	19,790,031	0	0
Non-Revenue Receipts	144,791,201	144,823,000	63,254,000
Revenue Total	144,791,201	144,823,000	63,254,000

Detailed Statement of Revenues and Surplus

Sld Wst Improv Bond Fund (680)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
General Obligation Bonds	2,000,000	15,664,000	4,642,000
Non-Revenue Receipts	2,000,000	15,664,000	4,642,000
Revenue Total	2,000,000	15,664,000	4,642,000

Detailed Statement of Revenues and Surplus

MUNICIPAL STORES RVLVG FD (890)

Source of Receipts	2002 Actual	2003 Estimated	2004 Estimated
Publications	31,831	30,000	30,000
Revolving Fund Revenues	31,831	30,000	30,000
Unreserved Fund Balance	271,216	240,636	210,115
Unreserved Fund Balance	271,216	240,636	210,115
Interfund Transfer	0	0	0
Revenue Total	303,047	270,636	240,115

Departmental Revenue Summary
DEPARTMENT OF BUDGET AND FISCAL SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Real Property Tax	377,741,954	383,724,000	427,164,000
Prior Year-City	4,706,650	0	0
Public Service Company Tax	24,821,402	0	0
Taxes	407,270,006	383,724,000	427,164,000
Personal Shipment Permit	1,720	1,000	1,000
Basic Liquor License (New Licenses)	92,970	92,000	92,000
Liquor Application Filing Fee	4,600	5,000	5,000
Additional Liquor License (Gross Sa	881,352	865,000	885,000
Renewal Liquor License Fees	1,595,075	1,565,000	1,575,000
Auctioneer and Pawn Broker	0	2,100	2,100
Firearms	0	320	320
Second-Hand and Junk Dealer	0	13,700	13,700
Used Motor Vehicle Parts Dealers	0	850	850
Wrecking, Salvaging, and Rebuilding	0	470	470
Peddler and Itinerant Vendor	0	3,360	3,360
Tear Gas and Other Noxious Substanc	0	100	100
Easement Grants	122,563	122,816	125,700
Telephone Enclosures	25,295	0	0
Licenses and Permits	2,723,575	2,671,716	2,704,600
Workforce Investment Act	231,244	0	0
Section 8 Existing Housing Voucher	86,360	0	0
Federal Transit Administration Act	678,200	0	0
Federal Aid Urban System	3,248,135	0	0
COPS More '98 Grant	2,883	0	0
Fish and Wildlife Services	22,921	4,500	4,500
Intergovernmental Revenue	4,269,743	4,500	4,500
Duplication of Master Tapes	4,787	5,000	5,000
Service Fees for Dishonored Checks	4,585	5,500	5,500
Witness Fees	4	0	0
Liquor Licensee Change Name	3,250	3,500	3,500
Administrative Fee-Multi-Family Hou	0	71,884	68,655
Duplicated Copy of Any Record	19,794	21,250	21,250
Copy of Map, Plan, Diagram	10,519	5,000	5,000
Certification Attesting to Correctn	464	450	450
Appraisal	2,850	0	0
Documents of Conveyance	40	0	0
Survey	130	1,000	0
Property Tax Record Search	2,577	1,700	1,700
Counter Service Fee	0	0	684,695
Other	500	0	0
Disposal Charges	1,571	0	0
Charges for Services	51,071	115,284	795,750
Fines - Miscellaneous	40,000	0	0
Fines - Liquor Commission	204,045	200,000	200,000

Departmental Revenue Summary
DEPARTMENT OF BUDGET AND FISCAL SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Liquidated Contract Damages	2,350	0	0
Forfeits -Premium Conversion Plan	16	0	0
Fines and Forfeits	246,411	200,000	200,000
Investments	14,803,494	7,110,000	7,630,000
Other Sources	11,386,185	10,146,637	9,038,749
Rental Units (City Property)	56,789	49,326	49,326
Beach Properties	2	0	0
Rental for Use of Land	164,159	117,637	130,837
Harbor Court-Lease Rents	0	1,250,000	1,250,000
Public Pay Phone Concessions	78,756	0	0
Vending Machines	857	0	0
Public Pay Phone - Long Distance	10,361	7,800	7,800
Automatic Teller Machines	4,800	0	0
Land	16,000	367,000	75,000
Buildings and Improvements	500	0	0
Equipment	169,118	200,000	180,000
Harbor Ct-Lease Fee Int	11,970,842	0	0
Other	2	0	0
Recovery of Utility Charges	0	1,700	1,700
Recovery for Centralized Real Prope	0	8,000	8,000
Recov-Debt Svc WF/Refuse	4,888,975	5,184,214	6,108,578
Recovery of Debt Service -SWDF Spec	25,203,506	25,203,507	25,135,695
Recovery of Debt Service-Sewer Fund	11,194,278	11,340,859	10,553,547
Recoveries - Others	80	0	0
Reimb from Org. Plates	0	7,100	7,100
Other Sundry Realization	38,804	0	0
Sundry Refunds - Prior Years' Expen	1,100	0	0
Vacation Accumulation Deposits	15,806	0	0
Sale of Other Materials and Supplie	2,332	30,000	600
Miscellaneous Revenues	80,006,746	61,023,780	60,176,932
Publications	31,831	30,000	30,000
Revolving Fund Revenues	31,831	30,000	30,000
Tip Fees-Private Direct	204	0	0
Principal	13,106,140	13,779,702	14,282,108
Utilities or Other Enterprises	13,106,344	13,779,702	14,282,108
Recovery of Debt Service-Golf Fund	7,391,324	5,330,676	8,286,308
Transfer-Solid Waste Special Fund	20,618,926	0	0
Transfer from General Fund	0	0	1,030,000
Transfer - Special Events Fund	4,906,547	0	0
Transfer from Capital Projects Fund	2,666,544	0	0
Transfer - Bikeway Fund	215,000	0	0
Transfer - Parks and Playground Fun	2,600,000	0	0
Transfer - Solid Waste Fd for Rent	310,000	263,500	263,500
Transfer - Community Development Fu	5,029,237	0	0

Departmental Revenue Summary
DEPARTMENT OF BUDGET AND FISCAL SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
General Obligation Bonds	212,015,546	0	0
Sewer Revenue Bonds	125,001,170	0	0
Real Property Tax Trust Receipts	0	50,000	50,000
Non-Revenue Receipts	380,754,294	5,644,176	9,629,808
Unreserved Fund Balance	11,621,910	0	0
Unreserved Fund Balance	11,621,910	0	0
Revenue Total	900,081,931	467,193,158	514,987,698

Departmental Revenue Summary
DEPARTMENT OF COMMUNITY SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Section 8 Moderate Rehabilitation (61,551	64,000	65,000
HUD - Youthbuild Program	56,233	0	0
Community Development Block Grant,	1,857,064	0	0
Sustainable Island Challenge Grant	17,840	0	0
Office of Youth Services	0	0	93,140
Workforce Investment Act	12,606,808	16,494,025	16,721,145
Section 8 Existing Housing Voucher	23,060,695	36,300,000	34,400,000
Community Development Block Grant -	649,795	0	0
Youth Offender Demo Pgrm	0	0	350,000
Section 8 - Moderate Rehabilitation	95,164	103,000	110,000
Program on Aging	2,721,206	3,457,827	3,807,449
Child Care and Development Grant	84,527	0	0
Supportive Housing Program	389,776	700,000	700,000
Shelter Plus Care Program	280,821	1,925,000	1,925,000
National Renewable Energy Laborator	13,485	0	0
Pearl City Comm Youth	56,476	0	0
Rural Oahu Develop Prgm	0	0	350,000
Juvenile Accountability	260,874	724,435	986,867
Program on Aging - State Share	2,946,860	3,036,112	3,536,312
Ho'ala - DHS	521,554	384,814	383,668
First To Work - DHS	185,726	563,721	1,236,460
Intergovernmental Revenue	45,866,455	63,752,934	64,665,041
Service Fees for Dishonored Checks	100	0	0
Inclusionary/Unilateral Agreement F	52,611	0	0
Multifamily Rent Housing Bond Progr	2,000	0	0
Administrative Fee-Multi-Family Hou	111,945	0	0
Chinatown Gateway - Parking	325,386	0	0
River-Nimitz - Parking	97,044	0	0
Charges for Services	589,086	0	0
Investments	841,207	635,000	635,000
Other Sources	3,207	0	60,000
Rental Units (City Property)	143,195	132,180	132,180
Rental Units (HCD Property)	208,715	0	0
Manoa Elderly - Residential	187,396	0	0
West Loch Village Elderly Rentals	996,123	0	0
Rental for Use of Land	19,293	0	0
Harbor Court-Lease Rents	1,729,081	0	0
Chinatown Comm Svcs Ctr	8,301	0	0
Kekaulike Residential Rental	71,383	0	0
Parking Stalls	194,747	0	0
Chinatown Gateway - Residential	1,165,395	0	0
Chinatown Gateway - Commercial	392,590	0	0
River-Nimitz - Residential	753,671	0	0
River-Nimitz - Commercial	42,744	0	0
Marin Tower - Commercial	174,357	0	0
Marin Tower - Residential	1,461,396	0	0

Departmental Revenue Summary
DEPARTMENT OF COMMUNITY SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Other	19,992	0	0
Recovery of Embezzlement Loss	15,146	0	0
Recovery from Leasehold Program	79,354	86,653	197,000
Sundry Refunds - Prior Years' Expen	47,206	0	0
Miscellaneous Revenues	8,554,499	853,833	1,024,180
Sale of Repurchased Housing Unit	793	0	0
Housing Buyback - Shared Equity	301,898	0	0
Principal	1,936,781	2,300,000	2,450,000
Interest	85,093	120,000	140,000
Late Charge	1,271	0	1,400
Revolving Fund Revenues	2,325,836	2,420,000	2,591,400
Area D Multi-Family	0	4,337,000	0
Area E Market Area	0	0	0
Area F Renton Village	424,814	300,000	120,000
Area H Parcel	0	4,500,000	0
Sale - West Loch Inc	3,506	0	0
Area A Green View Villas 1	0	0	5,472,000
Area B Green View Varona	591,341	1,408,659	2,000,000
Area C Tenny Village	2,144,201	420,000	720,000
Interest Earnings-Late Charges	172	0	0
Utilities or Other Enterprises	3,164,034	10,965,659	8,312,000
State Grants	0	0	312,500
Federal Grants	0	257,994	257,994
Grants from Other Agencies	0	0	2,572,000
Non-Revenue Receipts	0	257,994	3,142,494
Revenue Total	60,499,910	78,250,420	79,735,115

Departmental Revenue Summary
DEPARTMENT OF THE CORPORATION COUNSEL

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Legal Services (BWS)	27,500	30,000	30,000
Duplicated Copy of Any Record	421	2,000	2,050
Charges for Services	27,921	32,000	32,050
Recovery of Overhead Charges	148,740	182,833	200,673
Recovery from State for Family Supp	668,412	776,985	890,309
Sundry Refunds - Prior Years' Expen	3,437	0	0
Vacation Accumulation Deposits	9,515	0	0
Miscellaneous Revenues	830,104	959,818	1,090,982
Revenue Total	858,025	991,818	1,123,032

Departmental Revenue Summary
DEPARTMENT OF CUSTOMER SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Auctioneer and Pawn Broker	7,692	0	0
Firearms	378	0	0
Second-Hand and Junk Dealer	16,833	0	0
Used Motor Vehicle Parts Dealers	1,028	0	0
Wrecking, Salvaging, and Rebuilding	568	0	0
Peddler and Itinerant Vendor	4,590	0	0
Tear Gas and Other Noxious Substanc	375	0	0
Scrap Dealers	483	400	400
Pedicab License Fees	47	0	0
Refuse Collector - License	7,958	7,500	7,500
Glass Recycler	400	300	300
Motor Vehicle Weight Tax	25,595,713	24,018,240	24,378,440
Motor Vehicle Plate Fees	566,856	546,730	556,740
Motor Vehicle Special Number Plate	610,695	616,350	627,800
Motor Vehicle Tag Fees	322,127	400,850	408,150
Motor Vehicle Transfer Fees and Pen	2,656,330	2,703,300	2,753,000
Duplicate Registration/Ownership Ce	215,950	222,400	226,500
Delinquent Motor Vehicle Weight Tax	726,532	733,500	746,080
Tax Liens	255	250	250
Correction Fees	11,660	5,700	5,800
Motor Vehicle Registration - Annual	12,299,413	12,968,200	13,205,600
Motor Vehicle Reconstruction Inspec	0	26,950	27,440
Other Vehicle Weight Tax	1,139,923	860,830	889,020
Delinquent Other Vehicle Weight Tax	37,020	38,000	39,240
Bicycle Licenses	340,970	364,500	364,500
Passenger and Freight Vehicle Licen	71,739	68,350	68,350
Nonresident Vehicle Permit	19,625	20,100	20,450
Motor Vehicle Drivers License	1,717,949	1,700,160	3,934,750
Dog Licenses	251,459	253,340	253,340
Dog Tag Fees	9,121	9,170	9,170
Newsstands	16,009	19,370	19,370
Taxi Stand Permit Fee	9,022	8,420	8,420
Taxi Stand Decals	95	90	90
Dispensing Rack	98,660	130,440	130,440
Freight Curb Load Zone - Permit	184,872	198,170	198,170
Freight Curb Load Zone - Decals	8,190	8,180	8,180
Passenger Loading Zone - Permit	11,948	12,050	12,050
Passenger Loading Zone - Decals	500	500	500
Fire Code Permit and License	75	0	0
Licenses and Permits	46,963,060	45,942,340	48,900,040
Service Fees for Dishonored Checks	18,351	22,200	22,200
Witness Fees	192	25	25
Charge For Photo ID	105,940	115,000	115,000
Charges for Publications	1,959	2,000	2,000
Duplicated Copy of Any Record	4,547	4,770	4,720
Custodial Services	120	0	0
Attendant Services	205,325	0	0

Departmental Revenue Summary
DEPARTMENT OF CUSTOMER SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Spay-Neuter Service	221,167	222,060	443,127
Kitchen and Facility Usage	3,950	0	0
Taxi Drivers' and Pedicab Operators	40,575	40,780	40,780
Highway Beautification Fees	1,122,705	2,634,300	2,935,000
Scuba and Snorkeling	18,115	0	0
Windsurfing	4,800	0	0
Commercial Filming	14,275	0	0
Charges for Services	1,762,021	3,041,135	3,562,852
Fines - Overdue Books	576	600	400
Liquidated Contract Damages	1,336	0	0
Fines and Forfeits	1,912	600	400
Other	2,960	0	0
Recovery of Utility Charges	12,578	0	0
Recovery of Collection Cost-State M	633,566	582,430	582,430
Recovery from State for Commercial	416,623	406,300	406,300
Reimbursement from State-MV Inspect	414,047	383,560	383,560
Towing Service Premiums	108,803	0	0
Sundry Refunds - Prior Years' Expen	5,786	5,790	5,790
Vacation Accumulation Deposits	20,328	0	0
Auction Sale of Impounded Vehicles	95,826	79,900	79,900
Sale of Other Materials and Supplie	1,825	1,680	1,680
Miscellaneous Revenues	1,712,342	1,459,660	1,459,660
Revenue Total	50,439,335	50,443,735	53,922,952

Departmental Revenue Summary
DEPARTMENT OF DESIGN AND CONSTRUCTION

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
<u>Surface Transportation Program-Salt</u>	12,300	0	0
Intergovernmental Revenue	12,300	0	0
Duplicated Copy of Any Record	27	0	0
<u>Miscellaneous</u>	73,124	0	0
Charges for Services	73,151	0	0
<u>Liquidated Contract Damages</u>	5,350	0	0
Fines and Forfeits	5,350	0	0
For Storm Drain Projects	50,000	0	0
For Street Improvements	170,431	0	0
Other	1,714,984	0	0
Recovery of Overtime Inspection	0	16,000	0
Sundry Refunds - Prior Years' Expen	3,038,267	0	0
<u>Vacation Accumulation Deposits</u>	32,135	0	0
Miscellaneous Revenues	5,005,817	16,000	0
Improvement District B&I Redemption	108,407	0	0
<u>Assessments</u>	57,434	0	0
Non-Revenue Receipts	165,841	0	0
Revenue Total	5,262,459	16,000	0

Departmental Revenue Summary
DEPARTMENT OF EMERGENCY SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Metro Medical Strike Team	10,000	0	0
Lifeguard Services at State Parks	321,634	380,849	335,849
Intergovernmental Revenue	331,634	380,849	335,849
Abstract of Information from Public	1,907	1,916	2,188
Charges for Services	1,907	1,916	2,188
Recovery from State for Emergency A	16,449,134	17,209,274	17,209,274
Sundry Refunds - Prior Years' Expen	10,466	0	0
Sundry Refunds - Current Year's Exp	48,751	0	0
Vacation Accumulation Deposits	1,343	0	0
Miscellaneous Revenues	16,509,694	17,209,274	17,209,274
Revenue Total	16,843,235	17,592,039	17,547,311

Departmental Revenue Summary
DEPARTMENT OF ENTERPRISE SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Service Fees for Dishonored Checks	100	0	0
Surcharge on Auditoriums Tickets	74,724	85,000	85,000
Golf Course Fees	5,775,439	6,386,350	6,386,350
Others	8,922	0	0
Bulk Sale of Tee Times	0	0	225,000
Honolulu Zoo	1,251,483	1,240,325	1,262,895
Charges for Services	7,110,668	7,711,675	7,959,245
Investments	328,002	15,000	15,000
Other Sources	10	0	0
Golf Course Cart Rentals	2,894,234	3,073,816	3,073,816
Rental for Use of Land	19,300	20,000	20,000
Arena	435,084	550,000	689,500
Assembly Hall	51,670	55,000	65,000
Meeting Room	126,177	135,000	147,500
Exhibition Pavilion	317,562	350,000	360,000
Theater-Concert Hall	256,487	290,000	346,500
Waikiki Shell	148,875	170,000	218,000
Other Area	4,022	4,200	4,500
Riser and Chair Setup	26,141	170,000	180,000
Chair and Table Setup	79,599	0	0
Stage Setup	50,937	0	0
Ushering Service	173,225	180,000	210,000
Spotlight and Sound Setup	78,832	85,000	102,500
Excessive Cleanup	3,773	0	0
Piano	3,500	0	0
Box Office Service	234,883	300,000	415,000
Other Personal Services	69,382	75,000	75,000
Parking Stalls	2,400	2,500	2,500
Food Concession - Auditoriums	416,182	535,000	618,000
Golf Course - Pro Shops	6,550	5,700	5,700
Parking - Auditoriums	940,415	1,000,000	1,468,000
Camera Shop - Auditoriums	3,025	0	0
Other - Auditoriums	3,210	3,500	3,500
Novelty Sales Concession - Auditori	15,377	60,000	60,000
Ala Moana Concession - Waikiki End	52,768	48,000	48,000
Hanauma Beach Park Concession	5,000	135,640	203,460
Honolulu Zoo Food Concession	60,000	120,000	120,000
Kailua Park Food Concession	12,220	13,200	13,200
Kapiolani Beach Food Concession	37,250	66,000	66,000
Waikiki Beach Food Concession	126,574	132,000	132,000
Sandy Beach Mobile Food Concession	4,662	7,404	7,404
Waikiki Surfboard Locker Rental Con	60,821	24,000	24,000
Pouring Rights-Vending Machines	154,873	160,000	160,000
Pouring Rights-Vending Machines	40,778	12,000	12,000
Pouring Rights-Syrup Rebates	17,100	40,000	40,000
Hanauma Shuttle Bus Service	37,868	12,400	37,200
Koko Head Stables Concession	31,768	24,024	24,024

Departmental Revenue Summary
DEPARTMENT OF ENTERPRISE SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Hanauma Snorkling Rental	294,154	658,000	789,600
Waikiki Beach Concession - Other	217,767	282,012	282,012
Golf Course Food Concession	194,956	133,560	133,560
Golf Course Driving Range	317,633	360,000	360,000
Vehicle-Mounted Mobile Food Concess	0	7,200	7,200
Other	0	28,000	42,000
Recovery of Utility Charges	10,400	14,400	14,400
Sundry Refunds - Prior Years' Expen	36,612	0	0
Sale of Animals	4,507	881	0
Miscellaneous Revenues	8,406,565	9,358,437	10,596,076
Revenue Total	15,517,233	17,070,112	18,555,321

Departmental Revenue Summary
DEPARTMENT OF ENVIRONMENTAL SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Refuse Collector - Decal	536	800	800
Non-Storm Water Discharge Permit	200	130,250	0
Other	0	0	3,000
Licenses and Permits	736	131,050	3,800
EPA Grant Projects	0	0	0
Waianae Coast Comm Ph 2	28,236	0	0
Payment From State for Glass Dispos	1,600,000	1,570,000	1,570,000
Administering the Glass Disposal Pr	13,500	28,000	34,632
Intergovernmental Revenue	1,641,736	1,598,000	1,604,632
Service Fees for Dishonored Checks	20	0	0
Duplicated Copy of Any Record	22	100	0
Business Automated Refuse-Adm. Cost	540	0	0
Sewer Connections	0	2,500	2,500
Sewer Lateral Installations	0	25,000	25,000
Sewer Service Charges	111,653,343	112,000,000	112,000,000
Other	4,854	205,350	205,350
Interest for Sewer Charges	8	0	0
Wastewater System Facility Charges	1,607,571	1,500,000	6,070,000
Business Premises	669,031	720,000	720,000
Refuse Collection Fee	0	0	8,000,000
Disposal Charges	12,028,950	10,336,000	10,781,500
Disposal Charges Surcharge - Other	4,026,278	3,672,881	3,872,007
Disposal Charges Surcharge - C&C	1,256,184	1,603,852	1,693,368
Miscellaneous	61	0	0
Charges for Services	131,246,862	130,065,683	143,369,725
Fines - Industrial WW Discharge	10,000	6,000	1,000
Fines - Storm Water	2,000	12,000	60,000
Fines and Forfeits	12,000	18,000	61,000
Investments	0	3,300,000	1,600,000
Equipment	1,150	0	0
Recovery of Overhead Charges	4,342	10,000	0
Recovery of Overtime Inspection	39,416	45,000	0
Refuse Gas Royalties	42,726	0	0
Sundry Refunds - Prior Years' Expen	46,550	0	0
Vacation Accumulation Deposits	62,196	0	0
Sale of Recycled Newspaper	10	0	0
Sale of Recycled White Ledger Paper	53	100	0
Sale of Recycled Color Ledger Paper	3	0	0
Sale of Waimanalo Gulch Landfill Ro	14,397	12,000	12,000
Miscellaneous Revenues	210,843	3,367,100	1,612,000
Tip Fees-Private Direct	20,513,845	22,125,840	25,275,000
Electrical Energy Revenue	22,877,352	26,000,000	26,000,000
Tip Fees - Other	11,534,160	13,365,440	13,577,872

Departmental Revenue Summary
DEPARTMENT OF ENVIRONMENTAL SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Special Handling Disposal - H-POWER	11,819	0	0
Easement - Barbers Point, Inc.	25,241	0	0
Utilities or Other Enterprises	54,962,417	61,491,280	64,852,872
Transfer from Federal Grants Capita	0	0	0
State Revolving Fund	27,140,969	0	0
State Grants	0	0	250,000
Non-Revenue Receipts	27,140,969	0	250,000
Revenue Total	215,215,563	196,671,113	211,754,029

Departmental Revenue Summary
DEPARTMENT OF FACILITY MAINTENANCE

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
<u>Section 8 New Construction Program</u>	2,005,865	0	0
Intergovernmental Revenue	2,005,865	0	0
Sale of Gasoline and Oil	126,407	190,400	194,800
Sale of Gas and Oil - GSA	11,833	9,100	11,000
Others	7,279	23,750	8,000
Witness Fees	26	20	20
Sidewalk Area Cleaning	0	1,100	1,000
Sidewalk Repair	36,231	36,500	38,000
Other	0	6,000	6,000
City Employees	464,790	485,000	485,000
Chinatown Gateway - Parking	0	229,000	280,000
Relocation of Streetlight Facilitie	0	100	100
Joint Pole Collections	0	100	100
Use of Poles for TV Cables	0	200	200
<u>Lamppost Banner Display Fee</u>	15,995	28,000	28,000
Charges for Services	662,561	1,009,270	1,052,220
Kekaulike Parking Lot #7	20,594	96,156	25,000
Marin Towers Parking Garage	232,568	211,157	210,000
Harbor Court Garage	349,344	390,121	370,000
Investments	1,434	113,000	113,000
Rental Units (HCD Property)	0	6,800	0
Rental - Section 8 Housing Assistan	34,877	28,000	0
Manoa Elderly - Residential	0	195,504	187,395
West Loch Village Elderly Rentals	0	493,509	445,905
Perquisite Housing	20,541	21,000	21,400
Chinatown Gateway - Residential	0	478,893	766,335
Chinatown Gateway - Commercial	0	295,815	372,895
River-Nimitz - Residential	0	203,000	360,000
River-Nimitz - Commercial	0	18,000	18,000
Marin Tower - Commercial	0	142,783	171,645
Marin Tower - Residential	0	1,281,734	1,128,415
Vehicle-Mounted Mobile Food Concess	7,200	0	0
Kukui Plaza Garage	683,183	646,670	640,000
Comp - Loss of Fixed Assets	790	0	0
Recovery for Damaged Street Lights	76,342	110,000	110,000
Recovery for Damaged Traffic Signs	0	300	300
Other	960	0	0
Recovery for Graffiti Loss	48	70	70
Recovery of Overhead Charges	6,085	11,000	11,400
Recovery of Fuel Taxes for Off-High	45,915	58,900	50,000
Recoveries - Others	1,000	0	0
Sundry Refunds - Prior Years' Expen	20,015	100	100
Sundry Refunds - Current Year's Exp	31,604	0	0
Sale of Other Materials and Supplie	3,300	0	0
<u>Sale of Scrap Metals</u>	404	0	1,000
Miscellaneous Revenues	1,536,204	4,802,512	5,002,860

Departmental Revenue Summary
DEPARTMENT OF FACILITY MAINTENANCE

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Revenue Total	4,204,630	5,811,782	6,055,080

**Departmental Revenue Summary
HONOLULU FIRE DEPARTMENT**

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
<u>Fire Code Permit and License</u>	248,410	254,365	229,645
Licenses and Permits	248,410	254,365	229,645
<u>Domestic Preparedness WMD</u>	202,199	0	0
Intergovernmental Revenue	202,199	0	0
Service Fees for Dishonored Checks	120	120	0
<u>Duplicated Copy of Any Record</u>	6,785	830	900
Charges for Services	6,905	950	900
Rental - Ambulance Facilities at Fi	64,095	66,240	63,900
Rental of Equipment	0	7,000	7,000
Miscellaneous Recoveries, Collectio	52	0	0
Reimbursement from State - Fire Ins	10,160	0	0
Reimbursement from State for Firebo	1,983,459	1,536,522	1,816,279
<u>Sundry Refunds - Prior Years' Expen</u>	61,320	0	0
Miscellaneous Revenues	2,119,086	1,609,762	1,887,179
Revenue Total	2,576,600	1,865,077	2,117,724

Departmental Revenue Summary
DEPARTMENT OF HUMAN RESOURCES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Witness Fees	8	0	0
Duplicated Copy of Any Record	163	300	300
Other	2,687	0	0
Charges for Services	2,858	300	300
Recovery of Workers' Compensation P	390,694	345,000	350,000
Recovery of Workers' Compensation C	95,244	90,000	90,000
Reimbursement for Blood Tests-DUI	736	0	0
Sundry Refunds - Prior Years' Expen	56,860	62,200	62,200
Vacation Accumulation Deposits	11,649	0	0
Miscellaneous Revenues	555,183	497,200	502,200
Revenue Total	558,041	497,500	502,500

Departmental Revenue Summary
DEPARTMENT OF INFORMATION TECHNOLOGY

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Workforce Investment Act	43,267	0	0
Section 8 Existing Housing Voucher	33,243	0	0
Intergovernmental Revenue	76,510	0	0
Duplication of Master Tapes	28,500	57,000	47,500
Data Processing Services - State	311,715	265,000	185,500
Data Processing Services - U.S. Gov	16,871	26,000	13,000
Data Processing Services - Other Co	320,480	340,000	320,000
Other	11	0	0
Charges for Services	677,577	688,000	566,000
Vending Machines	735	0	0
Sundry Refunds - Prior Years' Expen	3,443	0	0
Miscellaneous Revenues	4,178	0	0
Revenue Total	758,265	688,000	566,000

**Departmental Revenue Summary
OFFICE OF THE MAYOR**

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Oahu Film Office	0	20,000	0
Intergovernmental Revenue	0	20,000	0
Other	6,524	0	0
Charges for Services	6,524	0	0
Sundry Refunds - Prior Years' Expen	2,777	0	0
Vacation Accumulation Deposits	4,687	0	0
Miscellaneous Revenues	7,464	0	0
Revenue Total	13,988	20,000	0

**Departmental Revenue Summary
OAHU CIVIL DEFENSE AGENCY**

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Project Impact - FEMA Grant	20,698	20,698	50,000
Civil Defense PL-85-606	140,204	140,204	112,262
<u>LEPC Emergency Planning</u>	<u>19,337</u>	<u>19,377</u>	<u>30,000</u>
Intergovernmental Revenue	180,239	180,279	192,262
Reimbursement from State-HPD Civil	36,500	36,500	29,200
<u>Sundry Refunds - Prior Years' Expen</u>	<u>2,638</u>	<u>0</u>	<u>0</u>
Miscellaneous Revenues	39,138	36,500	29,200
Revenue Total	219,377	216,779	221,462

**Departmental Revenue Summary
ROYAL HAWAIIAN BAND**

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Band Collection	0	3,600	3,900
Charges for Services	0	3,600	3,900
Revenue Total	0	3,600	3,900

Departmental Revenue Summary
DEPARTMENT OF THE MEDICAL EXAMINER

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Certified Copy of Medical Examiner'	2,108	3,000	3,000
Charges for Services	2,108	3,000	3,000
Revenue Total	2,108	3,000	3,000

Departmental Revenue Summary
DEPARTMENT OF PARKS AND RECREATION

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
<u>Summer Food Service Program</u>	253,862	225,000	225,000
Intergovernmental Revenue	253,862	225,000	225,000
Service Fees for Dishonored Checks	805	0	0
Witness Fees	6	0	0
Custodial Services	120	0	0
Attendant Services	19,170	0	0
Kitchen and Facility Usage	275	0	0
Hanauma Bay Parking	188,252	160,000	160,000
Hanauma Bay Commercial Vehicles	0	0	550,000
Scuba and Snorkeling	735	0	0
Windsurfing	600	0	0
Commercial Filming	900	0	0
Summer Fun Program	213,988	187,500	187,500
Fall and Spring Programs	29,997	25,000	25,000
Foster Botanic Garden	107,630	100,000	105,000
Hanauma Bay - Admission	1,911,048	2,100,000	3,500,000
<u>Fees for Community Garden</u>	43,483	35,000	35,000
Charges for Services	2,517,009	2,607,500	4,562,500
<u>Liquidated Contract Damages</u>	5,100	0	0
Fines and Forfeits	5,100	0	0
Other	95	0	0
Perquisite Housing	2,523	2,532	2,532
Recovery of Overhead Charges	505	0	0
Sundry Refunds - Prior Years' Expen	169,979	0	0
Sundry Refunds - Current Year's Exp	696	0	0
<u>Vacation Accumulation Deposits</u>	42,744	0	0
Miscellaneous Revenues	216,542	2,532	2,532
Revenue Total	2,992,513	2,835,032	4,790,032

Departmental Revenue Summary
DEPARTMENT OF PLANNING AND PERMITTING

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Building	6,445,669	8,400,000	10,400,000
Storm Drain Connection Fees	2,500	1,000	5,000
Non-Storm Water Discharge Permit	50	100	100
Signs	21,575	25,000	32,000
Grading, Excavation and Fill	58,776	46,000	143,000
Relocation	560	0	0
Excavation and Repair of Streets and	24,252	27,000	91,000
Licenses and Permits	6,553,382	8,499,100	10,671,100
<u>Coastal Zone Management</u>	186,110	190,000	215,743
Intergovernmental Revenue	186,110	190,000	215,743
Service Fees for Dishonored Checks	380	0	0
Subdivision Fees	66,850	70,000	180,000
Zoning Regulation Application Fees	139,550	94,000	214,525
Nonconforming Use Certificate Renew	1,800	66,400	0
Plan Review Fee	791,522	690,000	1,000,000
Exam Fees for Special Inspectors	600	500	500
Registration Fees for Special Inspe	410	1,000	400
Zoning/Flood Clearance Fee	8,400	6,700	14,000
Charges for Publications	212	1,000	0
Subscriptions for Ordinances/Reso/C	58	1,100	0
Duplicated Copy of Any Record	14,908	12,000	15,000
Other	55	0	0
Electrical Inspection	270	0	400
Filing Fee - Building Code Variance	2,139	0	1,200
Charges for Services	1,027,154	942,700	1,426,025
Fines - Violation of Land Use Ordin	1,085	30,000	30,000
Fines - Violation of Bldg/Electrica	76,051	75,000	45,000
Fines - Violation of Grade, Grubb &	0	200	200
Fines and Forfeits	77,136	105,200	75,200
<u>Vacation Accumulation Deposits</u>	1,576	0	0
Miscellaneous Revenues	1,576	0	0
Revenue Total	7,845,358	9,737,000	12,388,068

**Departmental Revenue Summary
HONOLULU POLICE DEPARTMENT**

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Firearms	1,789	1,000	1,500
Pedicab License Decal	15	0	0
Other	60	100	100
<u>HPD Alarm Permits</u>	<u>123,090</u>	<u>125,000</u>	<u>150,000</u>
Licenses and Permits	124,954	126,100	151,600
U.S. Department of Justice Crime Ac	281,007	0	0
Local Law Enforcem. Grant-Interest	539,298	0	0
DEA Marijuana Grant	200,000	0	0
PHDEP Grant	257,313	0	0
Forensic DNA Testing Program	42,162	0	0
Domestic Violence Grant	10,229	0	0
High Intensity Drug Traffic Grant	1,033,362	0	0
<u>Juvenile Justice Center</u>	<u>196,059</u>	<u>0</u>	<u>0</u>
Intergovernmental Revenue	2,559,430	0	0
Service Fees for Dishonored Checks	80	100	100
Duplicated Copy of Any Record	68,510	70,000	70,000
Photograph or Photograph Enlargemen	5,324	6,000	6,000
Certification Attesting to Correctn	28	5,000	5,000
HPD Special Duty Fees	139,156	130,000	130,000
Other	9,296	0	0
Care of Federal Prisoners	15,128	2,000	2,000
Street Parking Meter	2,254,497	2,166,000	2,200,000
From Damaged Parking Meter	3,754	5,000	0
Kuhio-Kaiolu Parking Lot	184,932	175,000	185,000
Beretania-Smith Parking Lot #1	34,476	0	0
Bishop-Kukui Parking Lot #2	341,771	325,000	342,000
Kaimuki Parking Lot	570,381	530,000	570,000
Kailua Parking Lot	127,826	130,000	131,000
Kapiolani Parking Lot	123,316	125,000	127,000
Zoo Parking Lot	193,312	180,000	190,000
Civic Center Parking Lot	83,590	95,000	94,000
River-Nimitz - Parking	1,098	0	0
Parking Charges - Salt Lake	28,866	20,000	29,000
Parking Charges - Palace Square	62,886	64,000	64,000
HPD Parking Lot	147,209	151,000	152,000
<u>Kailua Elderly Housing Parking Lot</u>	<u>47,560</u>	<u>45,000</u>	<u>48,000</u>
Charges for Services	4,442,996	4,224,100	4,345,100
<u>Forfeiture of Seized Property</u>	<u>122,581</u>	<u>50,000</u>	<u>50,000</u>
Fines and Forfeits	122,581	50,000	50,000
Investments	13,523	0	0
Other Sources	0	2,000	2,000
Rental of Equipment	9,220	8,000	8,000
Food Concession - HPD	30,072	30,000	30,000
Police Department	1,654	0	0

**Departmental Revenue Summary
HONOLULU POLICE DEPARTMENT**

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Miscellaneous Recoveries, Collectio	20,015	400	400
Towing Service Premiums	310,222	470,000	537,000
Sundry Refunds - Prior Years' Expen	1,852,819	500,000	506,000
Vacation Accumulation Deposits	39,938	30,000	30,000
Auction Sale of Unclaimed Property	37,176	60,000	60,000
Miscellaneous Revenues	2,314,639	1,100,400	1,173,400
Revenue Total	9,564,600	5,500,600	5,720,100

Departmental Revenue Summary
DEPARTMENT OF THE PROSECUTING ATTORNEY

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Weed and Seed Grant	0	56,300	60,312
Crime Victim Assistance Grant	310,969	200,000	350,440
Community Prosecution	48,188	0	0
DUI Prosecution Coordination	20,221	0	0
State of Hawaii Attorney General	283,371	0	0
Local Law Enforcement Grant	0	250,000	274,452
Domestic Violence Grant	89,887	100,000	131,832
Hawaii Career Criminal Prosecution	783,246	550,000	560,700
Victim/Witness Kokua Program	409,026	400,000	416,184
Intergovernmental Revenue	1,944,908	1,556,300	1,793,920
Witness Fees	49	50	50
Duplicated Copy of Any Record	6,828	3,000	4,000
Charges for Services	6,877	3,050	4,050
Investments	6,851	0	0
Recoveries - Others	779	0	0
Sundry Refunds - Prior Years' Expen	83,767	0	0
Vacation Accumulation Deposits	12,462	0	0
Miscellaneous Revenues	103,859	0	0
Revenue Total	2,055,644	1,559,350	1,797,970

Departmental Revenue Summary
DEPARTMENT OF TRANSPORTATION SERVICES

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
Community Development Block Grant,	697,567	0	0
Community Development Block Grant -	302,433	0	0
Federal Transit Administration Act	20,976,639	20,000,000	20,000,000
Speed Control Application Program	4,200	0	0
Intergovernmental Revenue	21,980,839	20,000,000	20,000,000
Service Fees for Dishonored Checks	80	0	0
Witness Fees	239	0	0
Duplicated Copy of Any Record	220	0	0
Special Handicapped Transportation	1,355,614	1,430,000	1,430,000
Charges for Services	1,356,153	1,430,000	1,430,000
Other Sources	29	0	0
Rental Units (City Property)	10,560	10,560	10,560
Vending Machines	0	7,000	7,200
City Buses	1,120	0	0
Other	24,147	0	0
Recovery for Damaged Traffic Signal	243,368	100,000	0
Recovery of Embezzlement Loss	69,844	0	0
Recovery of Overtime Inspection	0	5,000	0
Reimbursement from State-Traffic Si	66,578	300,000	0
Other Sundry Realization	4,200	0	0
Sundry Refunds - Prior Years' Expen	62,780	0	0
Vacation Accumulation Deposits	20,564	0	0
Miscellaneous Revenues	503,190	422,560	17,760
Bus Fare	30,520,672	31,442,000	33,886,000
Recovery of Damages	99,577	100,000	120,000
Bus Advertising	134,062	185,000	190,000
OTS-Employees' Parking Charge	134,088	132,000	132,000
Bus Royalty Income - Sale of Bus Ma	3,731	3,000	3,000
Collectable Bus Pass Sale	0	390	400
Other	4,176	0	0
Utilities or Other Enterprises	30,896,306	31,862,390	34,331,400
Revenue Total	54,736,488	53,714,950	55,779,160

**Departmental Revenue Summary
CITY CLERK**

Source of Receipts	FY02 Actual	FY03 Estimated	FY04 Estimate
<u>Community Programming</u>	44,000	0	0
Intergovernmental Revenue	44,000	0	0
Nomination Fees	1,375	3,500	2,225
Subscriptions for Ordinances/Reso/C	5,040	4,000	3,500
Duplicated Copy of Any Record	339	300	300
City Clerk's Certificate of Voter R	172	200	150
Voter Registration Lists	4,250	3,000	2,000
<u>Certification Attesting to Correctn</u>	0	0	50
Charges for Services	11,176	11,000	8,225
Sundry Refunds - Prior Years' Expen	891	0	0
<u>Vacation Accumulation Deposits</u>	2,812	0	0
Miscellaneous Revenues	3,703	0	0
Revenue Total	58,879	11,000	8,225

CASH PROJECTIONS FOR TRUST FUNDS
DEBT SERVICE FUNDS, AND REVOLVING FUNDS

FUNDS	Cash Balance 6/30/01	ACTUAL 2001-02		Cash Balance 6/30/02	ESTIMATED 2002-03		ESTIMATED 2003-04		Estimated Cash Balance 6/30/04
		Receipts	Disbursements		Receipts	Disbursements	Receipts	Disbursements	
<u>TRUST FUNDS</u>									
General Trust Fund.....	\$ 31,844,225	\$ 308,314,420	\$ 310,912,842	\$ 29,245,803	\$ 14,317,652	\$ 18,969,206	\$ 169,089,637	\$ 168,153,945	\$ 25,529,941
Treasury Trust Fund.....	897,848	9,903,095	9,189,679	1,611,264	2,373,298	3,509,810	7,485,875	7,703,834	256,793
Real Property Tax Trust Fund.....	7,064,093	675,538	4,014,790	3,724,841	260,934	995,814	2,494,792	4,134,532	1,350,220
Total.....	\$ 39,806,166	\$ 318,893,053	\$ 324,117,311	\$ 34,581,908	\$ 16,951,884	\$ 23,474,830	\$ 179,070,303	\$ 179,992,311	\$ 27,136,954
<u>DEBT SERVICE FUNDS</u>									
General Obligation Bond and Interest Redemption Fund.....	\$ 568,063	\$ 107,220,531	\$ 107,429,679	\$ 358,915	\$ 22,734,358	\$ 21,096,370	\$ 171,463,949	\$ 171,464,949	\$ 1,995,903
Improvement District Bond and Interest.....	930,986	496,248	498,585	928,649	40,908	562,533	406,598	573,460	240,161
Total.....	\$ 1,499,049	\$ 107,716,779	\$ 107,928,264	\$ 1,287,564	\$ 22,775,266	\$ 21,658,903	\$ 171,870,547	\$ 172,038,409	\$ 2,236,064
<u>REVOLVING FUNDS</u>									
Improvement District Revolving Fund.....	\$ 1,522,521	\$ 0	2,207	\$ 1,520,314	\$ 0	\$ 0	\$ 0	\$ 1,460	\$ 1,518,854
Housing and Community Development Revolving Fund.....	224,189	0	0	224,189	0	0	0	46,048	178,141
Municipal Stores Revolving Fund.....	249,932	34,107	21,726	262,313	5,987	4,061	38,101	292,656	9,684
Total.....	\$ 1,996,642	\$ 34,107	\$ 23,933	\$ 2,006,816	\$ 5,987	\$ 4,061	\$ 38,101	\$ 340,163	\$ 1,706,679

General Trust Fund – This fund accounts for monies received by the various agencies of the City for specific purposes, as trustee, donee, escrow agent, beneficiary, custodian or security holder, for which no special trust fund exists. This fund is distinguished from the Treasury Trust Fund in that all disbursements are made through claims vouchers.

Treasury Trust Fund – Monies of the same nature as are accounted for in the General Trust Fund but which require expeditious disbursements are deposited in this fund. In contrast with the General Trust Fund, disbursements are made from this fund through commercial checking accounts authorized by the Director of Budget and Fiscal Services instead of by claims vouchers.

Real Property Tax Trust Fund – This fund is used for the purpose of making refunds and adjustments relating to real property taxes.

General Obligation Bond and Interest Redemption Fund – This fund accounts for the payment of principal and interest on general obligation serial bonds issued by the City.

Improvement District Bond and Interest Redemption Fund – This fund accounts for the redemption of maturing City improvement district assessment bonds and collections of special assessments.

Improvement District Revolving Fund – Monies in this revolving fund are available to cover deficiencies, advance interest due, reimburse the General Fund in the event the payment of assessments are late or insufficient, and pay all expenses in connection with the sale of delinquent lots as bid for and purchased for the City by the Director of Budget and Fiscal Services.

Housing and Community Development Revolving Fund – This fund serves as a working capital fund to facilitate the expenditure of joint costs.

Municipal Stores Revolving Fund – This fund is used to finance the Municipal Stores through bulk purchases and resale of regularly used standard printed forms and various publications dealing with City matters.